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9 Attorneys for Respondent  
PAYWARD VENTURES, INC., d/b/a  
10 KRAKEN OR KRAKEN.COM

11  
12 UNITED STATES DISTRICT COURT  
13 NORTHERN DISTRICT OF CALIFORNIA  
14 SAN FRANCISCO DIVISION  
15

16 UNITED STATES OF AMERICA,

17 Plaintiff,

18 v.

19 PAYWARD VENTURES, INC., d/b/a  
20 KRAKEN OR KRAKEN.COM, OR ITS  
PREDECESSORS, SUBSIDIARIES,  
21 DIVISIONS, OR AFFILIATES,

22 Respondent.  
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Case No. 3:23-MC-80029-JCS

**DECLARATION OF TODD SIEMERS  
IN SUPPORT OF PAYWARD  
VENTURES, INC.'S OPPOSITION TO  
PETITION TO ENFORCE INTERNAL  
REVENUE SERVICE SUMMONS**

Date: May 19, 2023  
Time: 9:30 a.m.  
Courtroom: F (15th Floor)  
Judge: Hon. Joseph C. Spero

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1. I am employed at Payward, Inc., which does business as Kraken (“Kraken”) and is the parent company of Payward Ventures, Inc. I have personal knowledge of the facts set forth in this declaration and, if called as a witness, could and would competently testify to them.
2. I have been a Kraken employee for over four-and-a-half years. My current title is Staff Data Engineer, and I have worked in the Data Engineering Department during my entire tenure at Kraken.
3. In my role at Kraken, I have developed extensive knowledge regarding the information Kraken has in its records, including with respect to user personal information and transactional activity, how that information is stored and maintained at Kraken, as well as how that information can be searched, queried, and retrieved.
4. Kraken was founded in 2011 and is a United States-based online digital asset exchange platform available to the public. Kraken offers its services to both U.S. and international users in more than 190 countries.

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27 <sup>3</sup> Similar to above, these are good faith estimates of the number of accounts that would be  
28 covered by this modified definition of “User.” However, Kraken may need to modify its  
methodology or estimates as it continues to assess any data collected.

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OPPOSITION TO PETITION TO ENFORCE

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I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed this 21st day of April, 2023 in the State of Virginia.

DocuSigned by:  
  
D10493B193A94C6... Todd Siemers